

City of Eureka
FY2025-26 Mid-Year Budget Review
Budget Adjustments by Line-Item

Fund	Department	Type	Account	Account Name	Original Budget	Adjustment	Amended Budget	Notes
General Fund	NA	Revenue	110-3100-0000	Secured - Current	\$ (2,500,000)	\$ 250,000	\$ (2,250,000)	Updated based on prior year actuals
General Fund	NA	Revenue	110-3100-0001	Transfer to RDA	298,181	(150,000)	148,181	Updated based on prior year actuals
General Fund	NA	Revenue	110-310A-3000	RDA - Residual	(1,050,000)	(250,000)	(1,300,000)	Updated based on prior year actuals
General Fund	NA	Revenue	110-3110-0007	Sales Tax -12013	(11,774,748)	(53,466)	(11,828,214)	Adjusted based on HdL Companies' January 2026
General Fund	NA	Revenue	110-3110-0008	Sales Tax-Pub Safety	(298,076)	2,133	(295,943)	Adjusted based on HdL Companies' January 2026
General Fund	NA	Revenue	110-3110-0010	Transaction & Use tax 197	(2,426,936)	13,003	(2,413,933)	Adjusted based on HdL Companies' January 2026
General Fund	NA	Revenue	110-3110-0013	T&U Tax Measure H 935	(12,134,680)	65,013	(12,069,667)	Adjusted based on HdL Companies' January 2026
General Fund	NA	Revenue	110-3410-0046	SB 90	(20,000)	(55,319)	(75,319)	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	NA	Revenue	110-3410-0051	DBAW Grant	-	(4,000)	(4,000)	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	NA	Revenue	110-3420-0047	EPD Training Reimbursement	(2,500)	(28,683)	(31,183)	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	NA	Revenue	110-3420-0067	HAF -Zoo	-	(25,000)	(25,000)	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	NA	Revenue	110-3520-0083	Engineering reviews	(25,000)	10,000	(15,000)	Updated based on prior year actuals
General Fund	NA	Revenue	110-3530-0092	C.D. Ministerial	(5,000)	(5,000)	(10,000)	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	NA	Revenue	110-3530-0098	CCL License Fee	(60,000)	15,000	(45,000)	Updated based on prior year actuals
General Fund	NA	Revenue	110-3530-0100	CCL Inspection Fee	(70,000)	63,000	(7,000)	Updated based on prior year actuals
General Fund	NA	Revenue	110-3540-0104	Special classes	(5,000)	(7,500)	(12,500)	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	NA	Revenue	110-3540-0108	Women's volleyball	(12,000)	(7,500)	(19,500)	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	NA	Revenue	110-3540-0111	Roller skating	(2,715)	(6,000)	(8,715)	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	NA	Revenue	110-3540-0117	Ryan Center	(35,000)	(12,000)	(47,000)	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	NA	Revenue	110-3540-0122	Membership-resident	(20,000)	(15,000)	(35,000)	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	NA	Revenue	110-3540-0126	Zoo admission	(1,850,000)	(50,000)	(1,900,000)	Updated based on prior year actuals
General Fund	NA	Revenue	110-3540-0134	Zoo Membership 25%	(350,000)	25,000	(325,000)	Updated based on prior year actuals
General Fund	NA	Revenue	110-3600-0136	Building rent	(100,000)	100,000	-	Budget adjusted to align with the revised execution timeline for the Corp Yard rental agreement
General Fund	NA	Revenue	110-3640-0157	Gymnasium	(11,000)	(6,000)	(17,000)	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	NA	Revenue	110-3640-0162	Other Rents & Leases	(16,164)	(25,000)	(41,164)	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	Police Department	Expense	110-4100-1110	Regular salaries	5,614,707	(322,707)	5,292,000	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4100-1111	Overtime pay	400,000	854,351	1,254,351	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4100-1112	Executive leave	6,655	(6,655)	-	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4100-1113	Holiday pay	134,649	35,533	170,181	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4100-1114	Vacation buyback	59,108	2,761	61,869	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4100-1115	Signing Bonus	54,167	(37,917)	16,250	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4100-1290	Temp salaries-gen	75,000	(62,838)	12,162	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4100-1301	Life insurance	10,276	(1,028)	9,248	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4100-1302	PERS-employer contribution	979,808	(91,914)	887,894	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4100-1304	Health insurance	1,161,396	(144,013)	1,017,382	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4100-1305	Medicare	84,305	17,738	102,043	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4100-1308	Disability insurance	-	23,247	23,247	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4100-1309	Uniform allowance	-	25,792	25,792	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4100-1314	ICMA Retirement Plan	1,320	(471)	849	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4100-1317	Dental & Vision	60,300	(28,102)	32,198	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4100-1390	Other emp benefits	19,121	(2,579)	16,542	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4100-3100	Prof/tech-miscell.	100,000	15,000	115,000	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	Police Department	Expense	110-4100-3601	Training-general	100,000	15,000	115,000	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	Police Department	Expense	110-4101-1110	Regular salaries	767,443	(94,197)	673,247	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4101-1111	Overtime pay	-	137,317	137,317	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4101-1113	Holiday pay	22,050	4,936	26,986	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4101-1114	Vacation buyback	8,887	5,802	14,689	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4101-1290	Temp salaries-gen	15,000	(15,000)	-	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4101-1301	Life insurance	1,896	(316)	1,580	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4101-1302	PERS-employer contribution	75,209	(10,164)	65,046	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4101-1304	Health insurance	174,107	(29,348)	144,759	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4101-1305	Medicare	11,500	1,329	12,829	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4101-1317	Dental & Vision	10,530	(5,045)	5,485	Revised personnel projections provided by the Finance Department
General Fund	Police Department	Expense	110-4101-3220	Software maint	100,000	150,000	250,000	Updated based on prior year actuals
General Fund	Humboldt Bay Fire JPA	Expense	110-4103-3100	Prof/tech-miscell.	7,348,500	70,520	7,419,020	Adjusted to reflect finalized MOU labor agreements
General Fund	Humboldt Bay Fire JPA	Expense	110-4103-7490	Misc. tools/mach/eqp	-	27,825	27,825	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	Public Works	Expense	110-4104-1110	Regular salaries	25,809	775	26,583	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4104-1302	PERS-employer contribution	2,529	76	2,605	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4104-1304	Health insurance	3,061	420	3,482	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4104-1305	Medicare	374	11	385	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4104-1317	Dental & Vision	300	(106)	194	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4104-1320	PERS Unfunded Liability	6,553	(4,390)	2,162	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4200-1110	Regular salaries	12,477	2,125	14,602	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4200-1111	Overtime pay	-	1,142	1,142	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4200-1114	Vacation buyback	264	(264)	-	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4200-1302	PERS-employer contribution	1,223	210	1,433	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4200-1304	Health insurance	2,587	262	2,849	Revised personnel projections provided by the Finance Department

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General Fund	Public Works	Expense	110-4200-1305	Medicare	181	47	228	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4200-1317	Dental & Vision	90	(31)	59	Revised personnel projections provided by the Finance Department
General Fund	Engineering	Expense	110-4201-1110	Regular salaries	137,684	(18,462)	119,222	Revised personnel projections provided by the Finance Department
General Fund	Engineering	Expense	110-4201-1112	Executive leave	-	135	135	Revised personnel projections provided by the Finance Department
General Fund	Engineering	Expense	110-4201-1114	Vacation buyback	1,411	(1,224)	186	Revised personnel projections provided by the Finance Department
General Fund	Engineering	Expense	110-4201-1302	PERS-employer contribution	13,493	(1,874)	11,620	Revised personnel projections provided by the Finance Department
General Fund	Engineering	Expense	110-4201-1304	Health insurance	20,264	(174)	20,089	Revised personnel projections provided by the Finance Department
General Fund	Engineering	Expense	110-4201-1305	Medicare	2,002	(263)	1,739	Revised personnel projections provided by the Finance Department
General Fund	Engineering	Expense	110-4201-1317	Dental & Vision	1,566	(1,267)	299	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4202-1114	Vacation buyback	4,529	(4,529)	-	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4202-2144	Signal supp/material	50,000	(20,000)	30,000	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	Public Works	Expense	110-4203-1110	Regular salaries	349,418	60,769	410,187	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4203-1111	Overtime pay	30,000	13,376	43,376	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4203-1114	Vacation buyback	4,070	(2,297)	1,773	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4203-1290	Temp salaries-gen	30,000	14,118	44,118	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4203-1301	Life insurance	122	14	137	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4203-1302	PERS-employer contribution	34,243	4,764	39,007	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4203-1304	Health insurance	63,695	26,955	90,650	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4203-1305	Medicare	5,067	2,206	7,272	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4203-1309	Uniform allowance	-	375	375	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4203-1317	Dental & Vision	5,850	(5,850)	-	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4203-2110	Oper suppl-miscell.	4,500	20,000	24,500	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	Public Works	Expense	110-4204-1110	Regular salaries	38,912	1,456	40,368	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4204-1111	Overtime pay	188	10,616	10,804	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4204-1302	PERS-employer contribution	3,813	119	3,932	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4204-1304	Health insurance	4,514	624	5,138	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4204-1305	Medicare	564	220	784	Revised personnel projections provided by the Finance Department
General Fund	Public Works	Expense	110-4204-1309	Uniform allowance	-	125	125	Revised personnel projections provided by the Finance Department
General Fund	Development Services	Expense	110-4210-1110	Regular salaries	232,217	11,883	244,101	Revised personnel projections provided by the Finance Department
General Fund	Development Services	Expense	110-4210-1302	PERS-employer contribution	22,757	1,164	23,922	Revised personnel projections provided by the Finance Department
General Fund	Development Services	Expense	110-4210-1304	Health insurance	53,731	4,615	58,346	Revised personnel projections provided by the Finance Department
General Fund	Development Services	Expense	110-4210-1305	Medicare	3,367	234	3,601	Revised personnel projections provided by the Finance Department
General Fund	Development Services	Expense	110-4210-1317	Dental & Vision	2,700	(2,112)	588	Revised personnel projections provided by the Finance Department
General Fund	Development Services	Expense	110-4300-1110	Regular salaries	664,910	(76,626)	588,284	Revised personnel projections provided by the Finance Department
General Fund	Development Services	Expense	110-4300-1112	Executive leave	1,396	(641)	755	Revised personnel projections provided by the Finance Department
General Fund	Development Services	Expense	110-4300-1290	Temp salaries-gen	-	25,889	25,889	Revised personnel projections provided by the Finance Department
General Fund	Development Services	Expense	110-4300-1301	Life insurance	257	73	330	Revised personnel projections provided by the Finance Department
General Fund	Development Services	Expense	110-4300-1302	PERS-employer contribution	65,161	(7,748)	57,413	Revised personnel projections provided by the Finance Department
General Fund	Development Services	Expense	110-4300-1304	Health insurance	91,081	8,902	99,983	Revised personnel projections provided by the Finance Department
General Fund	Development Services	Expense	110-4300-1305	Medicare	9,702	(683)	9,019	Revised personnel projections provided by the Finance Department
General Fund	Development Services	Expense	110-4300-1311	Car Allowance	4,200	(825)	3,375	Revised personnel projections provided by the Finance Department
General Fund	Development Services	Expense	110-4300-1317	Dental & Vision	6,300	(2,534)	3,766	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4400-1110	Regular salaries	343,565	13,439	357,003	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4400-1114	Vacation buyback	1,801	(296)	1,505	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4400-1302	PERS-employer contribution	33,669	1,317	34,987	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4400-1304	Health insurance	21,890	1,667	23,557	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4400-1305	Medicare	5,095	260	5,355	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4400-1311	Car Allowance	4,200	(825)	3,375	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4400-1317	Dental & Vision	2,700	(1,231)	1,469	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4401-1110	Regular salaries	384,908	51,850	436,758	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4401-1111	Overtime pay	936	324	1,260	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4401-1114	Vacation buyback	369	(369)	-	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4401-1290	Temp salaries-gen	276,773	(14,506)	262,267	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4401-1301	Life insurance	113	14	127	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4401-1302	PERS-employer contribution	37,721	4,977	42,698	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4401-1304	Health insurance	84,790	16,734	101,524	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4401-1305	Medicare	5,581	4,592	10,173	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4401-1317	Dental & Vision	6,705	(6,705)	-	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4402-1110	Regular salaries	44,780	14	44,794	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4402-1114	Vacation buyback	369	(369)	-	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4402-1290	Temp salaries-gen	39,593	8,834	48,428	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4402-1304	Health insurance	6,771	936	7,707	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4402-1305	Medicare	649	702	1,351	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4402-1317	Dental & Vision	675	(675)	-	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4403-1110	Regular salaries	57,599	19	57,617	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4403-1111	Overtime pay	360	205	565	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4403-1114	Vacation buyback	-	2,131	2,131	Revised personnel projections provided by the Finance Department

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General Fund	Community Services	Expense	110-4403-1290	Temp salaries-gen	70,863	2,390	73,253	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4403-1304	Health insurance	9,028	1,249	10,277	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4403-1305	Medicare	835	1,120	1,955	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4403-1317	Dental & Vision	900	(900)	-	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4404-1110	Regular salaries	776,637	35,494	812,131	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4404-1111	Overtime pay	3,000	1,806	4,806	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4404-1114	Vacation buyback	4,841	4,527	9,368	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4404-1290	Temp salaries-gen	300,000	16,204	316,204	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4404-1301	Life insurance	262	(11)	251	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4404-1302	PERS-employer contribution	76,110	1,191	77,302	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4404-1304	Health insurance	161,555	20,452	182,007	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4404-1305	Medicare	11,313	5,396	16,709	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4404-1317	Dental & Vision	12,780	(12,192)	588	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4405-1110	Regular salaries	644,286	33,918	678,204	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4405-1111	Overtime pay	6,000	(311)	5,689	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4405-1114	Vacation buyback	5,815	(1,663)	4,152	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4405-1290	Temp salaries-gen	50,000	(27,722)	22,278	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4405-1301	Life insurance	238	(11)	227	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4405-1302	PERS-employer contribution	63,140	2,536	65,676	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4405-1304	Health insurance	97,156	4,318	101,474	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4405-1305	Medicare	9,499	859	10,358	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4405-1308	Disability insurance	17,073	(17,073)	-	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4405-1309	Uniform allowance	-	1,623	1,623	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4405-1317	Dental & Vision	10,080	(9,492)	588	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4405-7407	Parks/playground eqpt.	30,000	25,000	55,000	Increased to provide the required local match Grace Marton Park
General Fund	Community Services	Expense	110-4406-1110	Regular salaries	201,676	2,559	204,235	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4406-1111	Overtime pay	2,000	1,677	3,677	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4406-1302	PERS-employer contribution	19,764	234	19,998	Revised personnel projections provided by the Finance Department
General Fund	Community Services	Expense	110-4406-1304	Health insurance	41,004	8,441	49,445	Revised personnel projections provided by the Finance Department
General Fund	Non-Departmental	Expense	110-4502-4393	Fireworks	30,000	15,000	45,000	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	Non-Departmental	Expense	110-4502-7490	Misc. tools/mach/eqp	-	7,500	7,500	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	Projects	Expense	110-4700-7036	HAF - Zoo	-	25,000	25,000	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	Projects	Expense	110-4700-7810	Special projects	-	11,000	11,000	Updated to reflect current year-to-date actuals and projected year-end totals
General Fund	Debt Service	Expense	110-4800-8225	2025 LRB Interest	1,000,000	(496,639)	503,361	Adjusted to reflect the first-year debt service schedule for the 2025 Lease Revenue Bond
General Fund	Transfers	Expense	110-4900-9100	Transfers Out	2,175,000	2,721,545	4,896,545	See fund transfer detail "Attachment C"
CAPE & CARE	Finance	Expense	244-4012-1110	Regular salaries	533,957	107,757	641,714	Revised personnel projections provided by the Finance Department
CAPE & CARE	Finance	Expense	244-4012-1111	Overtime pay	-	10,623	10,623	Revised personnel projections provided by the Finance Department
CAPE & CARE	Finance	Expense	244-4012-1114	Vacation buyback	-	4,880	4,880	Revised personnel projections provided by the Finance Department
CAPE & CARE	Finance	Expense	244-4012-1290	Temp salaries-gen	-	10,845	10,845	Revised personnel projections provided by the Finance Department
CAPE & CARE	Finance	Expense	244-4012-1301	Life insurance	182	(22)	161	Revised personnel projections provided by the Finance Department
CAPE & CARE	Finance	Expense	244-4012-1302	PERS-employer contribution	52,328	11,601	63,929	Revised personnel projections provided by the Finance Department
CAPE & CARE	Finance	Expense	244-4012-1304	Health insurance	93,584	13,978	107,562	Revised personnel projections provided by the Finance Department
CAPE & CARE	Finance	Expense	244-4012-1305	Medicare	7,795	1,996	9,790	Revised personnel projections provided by the Finance Department
CAPE & CARE	Finance	Expense	244-4012-1317	Dental & Vision	6,930	(5,637)	1,293	Revised personnel projections provided by the Finance Department
CAPE & CARE	Finance	Expense	244-4012-1390	Other emp benefits	-	576	576	Revised personnel projections provided by the Finance Department
CAPE & CARE	City Manager	Expense	244-4014-1110	Regular salaries	543,302	(75,668)	467,635	Revised personnel projections provided by the Finance Department
CAPE & CARE	City Manager	Expense	244-4014-1111	Overtime pay	-	2,753	2,753	Revised personnel projections provided by the Finance Department
CAPE & CARE	City Manager	Expense	244-4014-1114	Vacation buyback	-	4,685	4,685	Revised personnel projections provided by the Finance Department
CAPE & CARE	City Manager	Expense	244-4014-1290	Temp salaries-gen	-	6,862	6,862	Revised personnel projections provided by the Finance Department
CAPE & CARE	City Manager	Expense	244-4014-1301	Life insurance	196	(53)	143	Revised personnel projections provided by the Finance Department
CAPE & CARE	City Manager	Expense	244-4014-1302	PERS-employer contribution	53,244	(7,768)	45,476	Revised personnel projections provided by the Finance Department
CAPE & CARE	City Manager	Expense	244-4014-1304	Health insurance	61,513	(4,939)	56,574	Revised personnel projections provided by the Finance Department
CAPE & CARE	City Manager	Expense	244-4014-1305	Medicare	7,930	(874)	7,056	Revised personnel projections provided by the Finance Department
CAPE & CARE	City Manager	Expense	244-4014-1317	Dental & Vision	6,300	(5,125)	1,175	Revised personnel projections provided by the Finance Department
CAPE & CARE	City Manager	Expense	244-4014-1390	Other emp benefits	-	1,602	1,602	Revised personnel projections provided by the Finance Department
Water	Finance	Expense	500-4005-1110	Regular salaries	214,661	(33,264)	181,397	Revised personnel projections provided by the Finance Department
Water	Finance	Expense	500-4005-1111	Overtime pay	800	(768)	32	Revised personnel projections provided by the Finance Department
Water	Finance	Expense	500-4005-1114	Vacation buyback	634	810	1,444	Revised personnel projections provided by the Finance Department
Water	Finance	Expense	500-4005-1290	Temp salaries-gen	10,000	(3,691)	6,309	Revised personnel projections provided by the Finance Department
Water	Finance	Expense	500-4005-1301	Life insurance	74	(15)	60	Revised personnel projections provided by the Finance Department
Water	Finance	Expense	500-4005-1302	PERS-employer contribution	21,037	(3,511)	17,526	Revised personnel projections provided by the Finance Department
Water	Finance	Expense	500-4005-1304	Health insurance	38,103	(1,524)	36,580	Revised personnel projections provided by the Finance Department
Water	Finance	Expense	500-4005-1305	Medicare	3,142	(363)	2,779	Revised personnel projections provided by the Finance Department
Water	Finance	Expense	500-4005-1311	Car Allowance	840	(165)	675	Revised personnel projections provided by the Finance Department
Water	Finance	Expense	500-4005-1317	Dental & Vision	2,934	(2,546)	388	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4200-1110	Regular salaries	75,717	(16,802)	58,914	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4200-1114	Vacation Buyback	1,057	(1,057)	-	Revised personnel projections provided by the Finance Department

City of Eureka
 FY2025-26 Mid-Year Budget Review
 Budget Adjustments by Line-Item

Fund	Department	Type	Account	Account Name	Original Budget	Adjustment	Amended Budget	Notes
Water	Public Works	Expense	500-4200-1301	Life insurance	28	(12)	15	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4200-1302	PERS-employer contribution	7,420	(2,093)	5,327	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4200-1304	Health insurance	13,408	(2,726)	10,682	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4200-1305	Medicare	1,098	(243)	854	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4200-1317	Dental & Vision	660	(425)	235	Revised personnel projections provided by the Finance Department
Water	Engineering	Expense	500-4201-1110	Regular salaries	484,252	(50,532)	433,720	Revised personnel projections provided by the Finance Department
Water	Engineering	Expense	500-4201-1111	Overtime pay	7,500	(7,466)	34	Revised personnel projections provided by the Finance Department
Water	Engineering	Expense	500-4201-1112	Executive leave	12	595	607	Revised personnel projections provided by the Finance Department
Water	Engineering	Expense	500-4201-1114	Vacation buyback	2,659	(1,821)	838	Revised personnel projections provided by the Finance Department
Water	Engineering	Expense	500-4201-1290	Temp salaries-gen	18,000	(11,616)	6,384	Revised personnel projections provided by the Finance Department
Water	Engineering	Expense	500-4201-1301	Life insurance	169	(40)	129	Revised personnel projections provided by the Finance Department
Water	Engineering	Expense	500-4201-1302	PERS-employer contribution	47,457	(5,294)	42,163	Revised personnel projections provided by the Finance Department
Water	Engineering	Expense	500-4201-1304	Health insurance	78,369	(18,647)	59,721	Revised personnel projections provided by the Finance Department
Water	Engineering	Expense	500-4201-1305	Medicare	7,071	(624)	6,447	Revised personnel projections provided by the Finance Department
Water	Engineering	Expense	500-4201-1317	Dental & Vision	5,832	(4,347)	1,485	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4206-1110	Regular salaries	681,492	20,970	702,462	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4206-1111	Overtime pay	50,000	(12,910)	37,090	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4206-1114	Vacation buyback	9,342	(4,683)	4,658	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4206-1290	Temp salaries-gen	50,000	(50,000)	-	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4206-1301	Life insurance	208	4	212	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4206-1302	PERS-employer contribution	66,786	1,262	68,048	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4206-1304	Health insurance	120,482	32,012	152,494	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4206-1305	Medicare	9,986	856	10,842	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4206-1309	Uniform allowance	-	443	443	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4206-1317	Dental & Vision	9,450	(9,145)	305	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4208-1110	Regular salaries	475,639	(36,543)	439,096	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4208-1111	Overtime pay	22,000	(10,622)	11,378	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4208-1114	Vacation buyback	148	1,580	1,728	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4208-1290	Temp salaries-gen	5,680	(4,568)	1,112	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4208-1301	Life insurance	142	(16)	126	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4208-1302	PERS-employer contribution	46,613	(4,939)	41,673	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4208-1304	Health insurance	94,649	(6,278)	88,371	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4208-1305	Medicare	6,915	(573)	6,342	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4208-1309	Boot Allowance	-	294	294	Revised personnel projections provided by the Finance Department
Water	Public Works	Expense	500-4208-1317	Dental & Vision	6,165	(5,939)	226	Revised personnel projections provided by the Finance Department
Water	Development Services	Expense	500-4300-1302	PERS-employer contribution	-	113	113	Revised personnel projections provided by the Finance Department
Water	Development Services	Expense	500-4300-1304	Health insurance	-	1,188	1,188	Revised personnel projections provided by the Finance Department
Water	Development Services	Expense	500-4300-1305	Medicare	-	17	17	Revised personnel projections provided by the Finance Department
Water	Development Services	Expense	500-4300-1317	Dental & Vision	-	6	6	Revised personnel projections provided by the Finance Department
Wastewater	Finance	Expense	510-4005-1110	Regular salaries	214,661	(33,264)	181,397	Revised personnel projections provided by the Finance Department
Wastewater	Finance	Expense	510-4005-1111	Overtime pay	800	(768)	32	Revised personnel projections provided by the Finance Department
Wastewater	Finance	Expense	510-4005-1114	Vacation buyback	634	810	1,444	Revised personnel projections provided by the Finance Department
Wastewater	Finance	Expense	510-4005-1290	Temp salaries-gen	-	6,309	6,309	Revised personnel projections provided by the Finance Department
Wastewater	Finance	Expense	510-4005-1301	Life insurance	74	(16)	59	Revised personnel projections provided by the Finance Department
Wastewater	Finance	Expense	510-4005-1302	PERS-employer contribution	21,037	(3,512)	17,525	Revised personnel projections provided by the Finance Department
Wastewater	Finance	Expense	510-4005-1304	Health insurance	38,103	(1,525)	36,579	Revised personnel projections provided by the Finance Department
Wastewater	Finance	Expense	510-4005-1305	Medicare	3,142	(364)	2,778	Revised personnel projections provided by the Finance Department
Wastewater	Finance	Expense	510-4005-1311	Car Allowance	840	(165)	675	Revised personnel projections provided by the Finance Department
Wastewater	Finance	Expense	510-4005-1317	Dental & Vision	2,934	(2,546)	388	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4200-1110	Regular Salaries	75,717	(16,802)	58,914	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4200-1114	Vacation buyback	1,057	(1,057)	-	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4200-1301	Life insurance	28	(12)	15	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4200-1302	PERS-employer contribution	7,420	(2,093)	5,327	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4200-1304	Health insurance	13,408	(2,726)	10,682	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4200-1305	Medicare	1,098	(244)	854	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4200-1317	Dental & Vision	660	(425)	235	Revised personnel projections provided by the Finance Department
Wastewater	Engineering	Expense	510-4201-1110	Regular salaries	484,252	(52,351)	431,901	Revised personnel projections provided by the Finance Department
Wastewater	Engineering	Expense	510-4201-1111	Overtime pay	225	(191)	34	Revised personnel projections provided by the Finance Department
Wastewater	Engineering	Expense	510-4201-1112	Executive leave	12	595	607	Revised personnel projections provided by the Finance Department
Wastewater	Engineering	Expense	510-4201-1114	Vacation buyback	2,659	(1,821)	838	Revised personnel projections provided by the Finance Department
Wastewater	Engineering	Expense	510-4201-1290	Temp salaries-gen	18,000	(11,616)	6,384	Revised personnel projections provided by the Finance Department
Wastewater	Engineering	Expense	510-4201-1301	Life insurance	169	(41)	128	Revised personnel projections provided by the Finance Department
Wastewater	Engineering	Expense	510-4201-1302	PERS-employer contribution	47,457	(5,473)	41,984	Revised personnel projections provided by the Finance Department
Wastewater	Engineering	Expense	510-4201-1304	Health insurance	78,369	(19,227)	59,142	Revised personnel projections provided by the Finance Department
Wastewater	Engineering	Expense	510-4201-1305	Medicare	7,071	(646)	6,426	Revised personnel projections provided by the Finance Department
Wastewater	Engineering	Expense	510-4201-1317	Dental & Vision	5,832	(4,354)	1,478	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4207-1110	Regular salaries	773,515	(39,496)	734,019	Revised personnel projections provided by the Finance Department

City of Eureka
FY2025-26 Mid-Year Budget Review
Budget Adjustments by Line-Item

Fund	Department	Type	Account	Account Name	Original Budget	Adjustment	Amended Budget	Notes
Wastewater	Public Works	Expense	510-4207-1111	Overtime pay	55,000	4,873	59,873	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4207-1114	Vacation buyback	7,778	(6,534)	1,243	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4207-1290	Temp salaries-gen	15,000	(15,000)	-	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4207-1301	Life insurance	229	(13)	216	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4207-1302	PERS-employer contribution	75,804	(5,453)	70,351	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4207-1304	Health insurance	139,170	10,994	150,164	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4207-1305	Medicare	11,268	265	11,534	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4207-1309	Uniform allowance	-	720	720	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4207-1317	Dental & Vision	10,350	(10,046)	304	Revised personnel projections provided by the Finance Department
Wastewater	Development Services	Expense	510-4300-1302	PERS-employer contribution	-	113	113	Revised personnel projections provided by the Finance Department
Wastewater	Development Services	Expense	510-4300-1304	Health insurance	-	1,188	1,188	Revised personnel projections provided by the Finance Department
Wastewater	Development Services	Expense	510-4300-1305	Medicare	-	17	17	Revised personnel projections provided by the Finance Department
Wastewater	Development Services	Expense	510-4300-1317	Dental & Vision	-	6	6	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4500-1110	Regular salaries	873,771	(30,906)	842,866	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4500-1111	Overtime pay	30,000	3,790	33,790	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4500-1114	Vacation buyback	4,048	2,808	6,856	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4500-1290	Temp salaries-gen	75,000	(3,162)	71,838	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4500-1301	Life insurance	247	(17)	231	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4500-1302	PERS-employer contribution	85,630	(5,699)	79,931	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4500-1304	Health insurance	133,297	6,912	140,209	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4500-1305	Medicare	12,756	1,366	14,122	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4500-1309	Boot Allowance	-	624	624	Revised personnel projections provided by the Finance Department
Wastewater	Public Works	Expense	510-4500-1317	Dental & Vision	10,935	(9,734)	1,201	Revised personnel projections provided by the Finance Department
Harbor	Community Services	Expense	530-4406-1110	Regular salaries	75,797	2,220	78,018	Revised personnel projections provided by the Finance Department
Harbor	Community Services	Expense	530-4406-1111	Overtime pay	237	(95)	142	Revised personnel projections provided by the Finance Department
Harbor	Community Services	Expense	530-4406-1114	Vacation buyback	2,207	(1,454)	753	Revised personnel projections provided by the Finance Department
Harbor	Community Services	Expense	530-4406-1302	PERS-employer contribution	7,428	181	7,609	Revised personnel projections provided by the Finance Department
Harbor	Community Services	Expense	530-4406-1304	Health insurance	11,324	1,344	12,667	Revised personnel projections provided by the Finance Department
Harbor	Community Services	Expense	530-4406-1305	Medicare	1,099	(20)	1,079	Revised personnel projections provided by the Finance Department
Harbor	Community Services	Expense	530-4406-1309	Boot Allowance	-	250	250	Revised personnel projections provided by the Finance Department
Harbor	Community Services	Expense	530-4406-1317	Dental & Vision	1,125	(978)	147	Revised personnel projections provided by the Finance Department
Harbor	Community Services	Expense	530-4407-1110	Regular salaries	55,443	541	55,984	Revised personnel projections provided by the Finance Department
Harbor	Community Services	Expense	530-4407-1111	Overtime pay	500	(500)	-	Revised personnel projections provided by the Finance Department
Harbor	Community Services	Expense	530-4407-1290	Temp salaries-gen	33,000	6,606	39,606	Revised personnel projections provided by the Finance Department
Harbor	Community Services	Expense	530-4407-1302	PERS-employer contribution	5,433	53	5,487	Revised personnel projections provided by the Finance Department
Harbor	Community Services	Expense	530-4407-1304	Health insurance	9,028	1,249	10,277	Revised personnel projections provided by the Finance Department
Harbor	Community Services	Expense	530-4407-1305	Medicare	804	582	1,386	Revised personnel projections provided by the Finance Department
Harbor	Community Services	Expense	530-4407-1317	Dental & Vision	900	(900)	-	Revised personnel projections provided by the Finance Department
Building	Development Services	Expense	540-4209-1110	Regular salaries	326,541	5,109	331,650	Revised personnel projections provided by the Finance Department
Building	Development Services	Expense	540-4209-1111	Overtime pay	322	(322)	-	Revised personnel projections provided by the Finance Department
Building	Development Services	Expense	540-4209-1290	Temp salaries-gen	2,083	(2,083)	-	Revised personnel projections provided by the Finance Department
Building	Development Services	Expense	540-4209-1302	PERS-employer contribution	32,001	501	32,502	Revised personnel projections provided by the Finance Department
Building	Development Services	Expense	540-4209-1304	Health insurance	60,810	9,704	70,514	Revised personnel projections provided by the Finance Department
Building	Development Services	Expense	540-4209-1305	Medicare	4,735	74	4,809	Revised personnel projections provided by the Finance Department
Building	Development Services	Expense	540-4209-1317	Dental & Vision	3,600	(2,425)	1,175	Revised personnel projections provided by the Finance Department
Building	Development Services	Expense	540-4210-1304	Health insurance	-	115	115	Revised personnel projections provided by the Finance Department
Equipment Operations	Public Works	Expense	610-4205-1110	Regular salaries	489,941	(45,623)	444,318	Revised personnel projections provided by the Finance Department
Equipment Operations	Public Works	Expense	610-4205-1111	Overtime pay	213	(213)	-	Revised personnel projections provided by the Finance Department
Equipment Operations	Public Works	Expense	610-4205-1114	Vacation buyback	264	992	1,256	Revised personnel projections provided by the Finance Department
Equipment Operations	Public Works	Expense	610-4205-1290	Temp salaries-gen	-	6,192	6,192	Revised personnel projections provided by the Finance Department
Equipment Operations	Public Works	Expense	610-4205-1301	Life insurance	162	(21)	141	Revised personnel projections provided by the Finance Department
Equipment Operations	Public Works	Expense	610-4205-1302	PERS-employer contribution	48,014	(4,753)	43,261	Revised personnel projections provided by the Finance Department
Equipment Operations	Public Works	Expense	610-4205-1304	Health insurance	98,066	(7,684)	90,381	Revised personnel projections provided by the Finance Department
Equipment Operations	Public Works	Expense	610-4205-1305	Medicare	7,156	(543)	6,613	Revised personnel projections provided by the Finance Department
Equipment Operations	Public Works	Expense	610-4205-1310	Tool allowance	2,733	(2,733)	-	Revised personnel projections provided by the Finance Department
Equipment Operations	Public Works	Expense	610-4205-1317	Dental & Vision	6,390	(5,744)	646	Revised personnel projections provided by the Finance Department
Info Tech	Info Tech	Expense	630-4007-1110	Regular salaries	486,856	19,076	505,932	Revised personnel projections provided by the Finance Department
Info Tech	Info Tech	Expense	630-4007-1114	Vacation buyback	5,668	17,057	22,724	Revised personnel projections provided by the Finance Department
Info Tech	Info Tech	Expense	630-4007-1290	Temp salaries-gen	-	10,332	10,332	Revised personnel projections provided by the Finance Department
Info Tech	Info Tech	Expense	630-4007-1301	Life insurance	194	(12)	182	Revised personnel projections provided by the Finance Department
Info Tech	Info Tech	Expense	630-4007-1302	PERS-employer contribution	47,712	1,516	49,228	Revised personnel projections provided by the Finance Department
Info Tech	Info Tech	Expense	630-4007-1304	Health insurance	60,618	(4,242)	56,376	Revised personnel projections provided by the Finance Department
Info Tech	Info Tech	Expense	630-4007-1305	Medicare	7,164	866	8,030	Revised personnel projections provided by the Finance Department
Info Tech	Info Tech	Expense	630-4007-1317	Dental & Vision	4,500	(1,562)	2,938	Revised personnel projections provided by the Finance Department
Info Tech	Info Tech	Expense	630-4007-2152	Sm tools/equipment	32,000	40,000	72,000	Updated to reflect current year-to-date actuals and projected year-end totals
Info Tech	Info Tech	Expense	630-4007-3210	Alarm monitoring	35,000	5,000	40,000	Updated to reflect current year-to-date actuals and projected year-end totals
Info Tech	Info Tech	Expense	630-4007-3220	Software maint	625,000	(75,000)	550,000	Updated to reflect current year-to-date actuals and projected year-end totals

City of Eureka
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Budget Adjustments by Line-Item

Fund	Department	Type	Account	Account Name	Original Budget	Adjustment	Amended Budget	Notes
Government & Admin.	Elected Officials	Expense	650-4000-1110	Regular salaries	8,189	(689)	7,500	Revised personnel projections provided by the Finance Department
Government & Admin.	Elected Officials	Expense	650-4000-1304	Health insurance	25,866	724	26,590	Revised personnel projections provided by the Finance Department
Government & Admin.	Elected Officials	Expense	650-4000-1305	Medicare	180	15	195	Revised personnel projections provided by the Finance Department
Government & Admin.	Elected Officials	Expense	650-4000-1314	ICMA Retirement Plan	450	(98)	352	Revised personnel projections provided by the Finance Department
Government & Admin.	Elected Officials	Expense	650-4000-1317	Dental & Vision	900	(312)	588	Revised personnel projections provided by the Finance Department
Government & Admin.	Elected Officials	Expense	650-4001-1110	Regular salaries	32,754	(2,754)	30,000	Revised personnel projections provided by the Finance Department
Government & Admin.	Elected Officials	Expense	650-4001-1302	PERS-employer contribution	1,926	(162)	1,764	Revised personnel projections provided by the Finance Department
Government & Admin.	Elected Officials	Expense	650-4001-1304	Health insurance	63,283	9,324	72,608	Revised personnel projections provided by the Finance Department
Government & Admin.	Elected Officials	Expense	650-4001-1305	Medicare	936	60	996	Revised personnel projections provided by the Finance Department
Government & Admin.	Elected Officials	Expense	650-4001-1314	ICMA Retirement Plan	900	(338)	563	Revised personnel projections provided by the Finance Department
Government & Admin.	Elected Officials	Expense	650-4001-1317	Dental & Vision	4,500	(1,562)	2,938	Revised personnel projections provided by the Finance Department
Government & Admin.	City Manager	Expense	650-4002-1110	Regular salaries	242,713	11,291	254,003	Revised personnel projections provided by the Finance Department
Government & Admin.	City Manager	Expense	650-4002-1114	Vacation buyback	23,563	3,180	26,743	Revised personnel projections provided by the Finance Department
Government & Admin.	City Manager	Expense	650-4002-1302	PERS-employer contribution	23,786	1,107	24,893	Revised personnel projections provided by the Finance Department
Government & Admin.	City Manager	Expense	650-4002-1304	Health insurance	32,664	1,440	34,104	Revised personnel projections provided by the Finance Department
Government & Admin.	City Manager	Expense	650-4002-1305	Medicare	3,606	802	4,408	Revised personnel projections provided by the Finance Department
Government & Admin.	City Manager	Expense	650-4002-1311	Car Allowance	4,200	(825)	3,375	Revised personnel projections provided by the Finance Department
Government & Admin.	City Manager	Expense	650-4002-1317	Dental & Vision	1,350	(468)	882	Revised personnel projections provided by the Finance Department
Government & Admin.	City Clerk	Expense	650-4003-1110	Regular salaries	267,712	(20,930)	246,782	Revised personnel projections provided by the Finance Department
Government & Admin.	City Clerk	Expense	650-4003-1114	Vacation buyback	10,790	(2,588)	8,202	Revised personnel projections provided by the Finance Department
Government & Admin.	City Clerk	Expense	650-4003-1290	Temp salaries-gen	7,479	(5,947)	1,532	Revised personnel projections provided by the Finance Department
Government & Admin.	City Clerk	Expense	650-4003-1301	Life insurance	74	(2)	71	Revised personnel projections provided by the Finance Department
Government & Admin.	City Clerk	Expense	650-4003-1302	PERS-employer contribution	26,236	(2,169)	24,067	Revised personnel projections provided by the Finance Department
Government & Admin.	City Clerk	Expense	650-4003-1304	Health insurance	29,906	928	30,834	Revised personnel projections provided by the Finance Department
Government & Admin.	City Clerk	Expense	650-4003-1305	Medicare	3,969	(57)	3,912	Revised personnel projections provided by the Finance Department
Government & Admin.	City Clerk	Expense	650-4003-1311	Car Allowance	4,200	(825)	3,375	Revised personnel projections provided by the Finance Department
Government & Admin.	City Clerk	Expense	650-4003-1317	Dental & Vision	2,250	(1,095)	1,155	Revised personnel projections provided by the Finance Department
Government & Admin.	City Attorney	Expense	650-4004-1110	Regular salaries	190,736	(106,045)	84,691	Revised personnel projections provided by the Finance Department
Government & Admin.	City Attorney	Expense	650-4004-1301	Life insurance	75	(38)	38	Revised personnel projections provided by the Finance Department
Government & Admin.	City Attorney	Expense	650-4004-1302	PERS-employer contribution	18,692	(10,392)	8,300	Revised personnel projections provided by the Finance Department
Government & Admin.	City Attorney	Expense	650-4004-1304	Health insurance	35,958	(26,398)	9,560	Revised personnel projections provided by the Finance Department
Government & Admin.	City Attorney	Expense	650-4004-1305	Medicare	2,766	(1,529)	1,236	Revised personnel projections provided by the Finance Department
Government & Admin.	City Attorney	Expense	650-4004-1317	Dental & Vision	1,800	(1,212)	588	Revised personnel projections provided by the Finance Department
Government & Admin.	Finance	Expense	650-4005-1110	Regular salaries	412,099	131,600	543,698	Revised personnel projections provided by the Finance Department
Government & Admin.	Finance	Expense	650-4005-1111	Overtime pay	2,981	(1,731)	1,250	Revised personnel projections provided by the Finance Department
Government & Admin.	Finance	Expense	650-4005-1114	Vacation buyback	4,726	2,102	6,828	Revised personnel projections provided by the Finance Department
Government & Admin.	Finance	Expense	650-4005-1290	Temp salaries-gen	5,000	(5,000)	-	Revised personnel projections provided by the Finance Department
Government & Admin.	Finance	Expense	650-4005-1301	Life insurance	167	34	202	Revised personnel projections provided by the Finance Department
Government & Admin.	Finance	Expense	650-4005-1302	PERS-employer contribution	40,386	10,968	51,354	Revised personnel projections provided by the Finance Department
Government & Admin.	Finance	Expense	650-4005-1304	Health insurance	80,037	24,942	104,979	Revised personnel projections provided by the Finance Department
Government & Admin.	Finance	Expense	650-4005-1305	Medicare	6,082	2,142	8,224	Revised personnel projections provided by the Finance Department
Government & Admin.	Finance	Expense	650-4005-1311	Car Allowance	2,520	(495)	2,025	Revised personnel projections provided by the Finance Department
Government & Admin.	Finance	Expense	650-4005-1317	Dental & Vision	4,481	(1,889)	2,592	Revised personnel projections provided by the Finance Department
Government & Admin.	Personnel	Expense	650-4006-1110	Regular salaries	533,713	19,493	553,206	Revised personnel projections provided by the Finance Department
Government & Admin.	Personnel	Expense	650-4006-1114	Vacation buyback	14,028	(2,474)	11,554	Revised personnel projections provided by the Finance Department
Government & Admin.	Personnel	Expense	650-4006-1301	Life insurance	182	28	209	Revised personnel projections provided by the Finance Department
Government & Admin.	Personnel	Expense	650-4006-1302	PERS-employer contribution	52,304	1,818	54,122	Revised personnel projections provided by the Finance Department
Government & Admin.	Personnel	Expense	650-4006-1304	Health insurance	60,931	13,530	74,461	Revised personnel projections provided by the Finance Department
Government & Admin.	Personnel	Expense	650-4006-1305	Medicare	7,852	577	8,428	Revised personnel projections provided by the Finance Department
Government & Admin.	Personnel	Expense	650-4006-1311	Car Allowance	4,200	(825)	3,375	Revised personnel projections provided by the Finance Department
Government & Admin.	Personnel	Expense	650-4006-1317	Dental & Vision	6,030	(2,662)	3,368	Revised personnel projections provided by the Finance Department
Government & Admin.	City Manager	Expense	650-4008-1110	Regular salaries	566,896	(43,788)	523,109	Revised personnel projections provided by the Finance Department
Government & Admin.	City Manager	Expense	650-4008-1114	Vacation buyback	5,134	(830)	4,304	Revised personnel projections provided by the Finance Department
Government & Admin.	City Manager	Expense	650-4008-1290	Temp salaries-gen	65,000	3,312	68,312	Revised personnel projections provided by the Finance Department
Government & Admin.	City Manager	Expense	650-4008-1301	Life insurance	216	(13)	203	Revised personnel projections provided by the Finance Department
Government & Admin.	City Manager	Expense	650-4008-1302	PERS-employer contribution	55,556	(6,627)	48,929	Revised personnel projections provided by the Finance Department
Government & Admin.	City Manager	Expense	650-4008-1304	Health insurance	70,116	(7,895)	62,221	Revised personnel projections provided by the Finance Department
Government & Admin.	City Manager	Expense	650-4008-1305	Medicare	8,272	455	8,727	Revised personnel projections provided by the Finance Department
Government & Admin.	City Manager	Expense	650-4008-1317	Dental & Vision	6,030	(2,757)	3,273	Revised personnel projections provided by the Finance Department
Government & Admin.	Non-Departmental	Expense	650-4502-1307	SUI	39,523	4,669	44,192	Revised personnel projections provided by the Finance Department
Facility Operations	Community Services	Expense	660-4501-1110	Regular salaries	606,969	(77,385)	529,583	Revised personnel projections provided by the Finance Department
Facility Operations	Community Services	Expense	660-4501-1111	Overtime pay	17,000	14,623	31,623	Revised personnel projections provided by the Finance Department
Facility Operations	Community Services	Expense	660-4501-1114	Vacation buyback	9,505	519	10,024	Revised personnel projections provided by the Finance Department
Facility Operations	Community Services	Expense	660-4501-1290	Temp salaries-gen	20,000	(16,224)	3,776	Revised personnel projections provided by the Finance Department
Facility Operations	Community Services	Expense	660-4501-1301	Life insurance	203	(22)	182	Revised personnel projections provided by the Finance Department
Facility Operations	Community Services	Expense	660-4501-1302	PERS-employer contribution	59,483	(9,901)	49,582	Revised personnel projections provided by the Finance Department
Facility Operations	Community Services	Expense	660-4501-1304	Health insurance	94,605	(12,022)	82,583	Revised personnel projections provided by the Finance Department

City of Eureka
 FY2025-26 Mid-Year Budget Review
 Budget Adjustments by Line-Item

Fund	Department	Type	Account	Account Name	Original Budget	Adjustment	Amended Budget	Notes
Facility Operations	Community Services	Expense	660-4501-1305	Medicare	8,905	(328)	8,578	Revised personnel projections provided by the Finance Department
Facility Operations	Community Services	Expense	660-4501-1317	Dental & Vision	8,775	(7,770)	1,005	Revised personnel projections provided by the Finance Department